

From: Jim Kappler [cmequalsqol@yahoo.com]
Sent: Monday, July 13, 2009 8:42 AM
To: comment, cotce
Subject: Serving community needs as the basis for a taxation system

Dr. Ibele,

I have been browsing through the Commission on the 21st Century Economy website, and reading about the efforts of your commission to improve the California tax system. In my brief review of the material there, I found that there are some critical considerations lacking. In developing a taxation system, it is necessary to consider the following questions in order to best navigate differing political ideologies:

*Why does government exist?

(Govt. exists to provide a framework for serving needs that exist in a society and its communities. Living in a society and in a community means that you pay for what other people do.)

*What needs should government be responsible for addressing, or not?

(If needs are not met, then what are all the costs and how much do they cost, who pays for those costs, and how long will they pay the cost of unmet social needs?)

*Why does government collect taxes?

(Tax revenues and funding are not the initial place to start the discussion. Govt. collects taxes to pay for the resources that are applied to provide public services. Many resources can be obtained with little or no cost to taxpayers from alternative resource providers.)

What is a tax?

(A tax is an asset that government takes from the community to obtain resources. This can be money, goods, or services.)

How many ways can a tax be paid for a specific resource?

(Offer the widest possible variety of ways to pay a tax?)

I work with governments organizations to help them preserve and discover funding, resources, and staff that they would otherwise have to cut from their budgets. My programs reduce or eliminate the need to raise taxes. I also work with economic development groups to develop systems and programs that promote local economic activity, and give local residents a more tangible incentive to shop locally.

The attachment is a summary of my programs. It includes a flow chart that connects the dots between community needs, public services, government structure, and taxpayers.

Below is a brief description of my programs:

Public Services & Community Needs

Work with organization staff to better define and organize public services, in order to better complement & address community needs in a more cost effective manner. This facilitates the task of setting budget priorities and make the effort easier.

Funding Public Services & Lowering Taxes

Work with Budget Committees, and agency & department staff, to discover alternative resources & funding to stabilize public services & reduce the community tax burden. (Many government agencies are terminating staff, and cutting benefits & wages, and I can point out ways to lessen this.)

Quick Job Creation & Business Growth

Work with local governments and businesses to develop programs to quickly create local jobs & economic growth by organizing local cash flow and increasing local business liquidity. I have developed an economic model that demonstrates how to lower the unemployment rate 1%. It is based upon per capita or household data and can be applied to any level of government (municipal, county ,state.) After an discussion, I can forward you a copy of an analysis.

After reviewing this material, please feel free to contact me to further discuss idea on how to fix the CA tax system.

Jim Kappler
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Community Metrics, LLC

Because Quality of Life is Measured

COMMUNITY METRICS, LLC PROGRAM SUMMARIES

Community Metrics, LLC will work with client organizations in the following areas:

Public Services & Community Needs

Develop working processes* to better define the structure of organizations that provide public services, so that they may better complement & address community needs.

Funding Public Services & Lowering Taxes

Develop working processes* to discover alternative resources & funding to stabilize public services & reduce the community tax burden.

Quick Job Creation & Economic Growth

Develop working processes* to quickly create local jobs & business growth by organizing local cash flow and increasing local business liquidity.

The "ALIGNING COMMUNITY NEEDS TO PUBLIC SERVICES" table shows how public services might be better organized and aligned to existing community needs.

The "COMMUNITY METRICS, LLC MASTER COMMUNITY NEEDS ASSESSMENT FLOWCHART" demonstrates how the areas of Community Needs, Public Services, Staff & Budgeting, Resource Funding, and Taxes tie together.

*A "working process" is a stand alone document containing sufficient information for the client to initiate and execute the project, and make progress towards meeting the stated objective of the project. In many cases, the working process shall be developed under the assumption that there is little or no funding that is available to pay for the new project, and that there are insufficient staff in the organization to fully carry out the new project. In such cases, the community must support the project or it will likely not be done.

Unlike grants, that provide funding for a limited period of time, a working process can be use as often as the client wants. This allows the client to achieve a permanent benefit.

ALIGNING COMMUNITY NEEDS TO PUBLIC SERVICES	
MASLOW'S HIERARCHY OF (personal) NEEDS	SUGGESTED HIERARCHY OF PUBLIC SERVICES
<u>Self-actualization needs</u> personal growth and fulfillment	<u>Cultural Development</u> heritage, leisure, recreation, sports, entertainment, library, museum, parks, infrastructure*
<u>Esteem needs</u> achievement, status, responsibility, reputation	<u>Economic Development</u> education, employment, zoning, business, industry, tourism, infrastructure*
<u>Belongingness and Love needs</u> family, affection, relationships, work group	<u>Social Structures</u> families, neighborhoods, churches, transportation, planning, organizations, charities, public communication, infrastructure*
<u>Safety needs</u> protection, security, order, law, limits, stability	<u>Public Safety</u> housing, law enforcement, criminal justice, EMS, fire, animal control, traffic control, infrastructure*
<u>Biological and Physiological needs</u> basic life needs - air, food, drink, shelter, warmth, sleep	<u>Public Health</u> air, water, food, healthcare, housing, sewer, waste disposal, infrastructure*
START HERE	START HERE
<p><i>*Infrastructure – a basis of community organization in all sectors</i> <i>noun: the stock of basic facilities and capital equipment needed for the functioning of a country or area</i> <i>noun: the basic structure or features of a system or organization</i></p>	

COMMUNITY METRICS, LLC COMMUNITY NEEDS ASSESSMENT FLOWCHART

